



United States  
of America

# Congressional Record

PROCEEDINGS AND DEBATES OF THE 107<sup>th</sup> CONGRESS, SECOND SESSION

Vol. 148

WASHINGTON, TUESDAY, JULY 9, 2002

No. 91

## House of Representatives

The House met at 10:30 a.m. and was called to order by the Speaker pro tempore (Mr. BOOZMAN).

### DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

*Washington, DC, July 9, 2002.*

I hereby appoint the Honorable JOHN BOOZMAN to act as Speaker pro tempore on this day.

J. DENNIS HASTERT,  
*Speaker, House of Representatives.*

### MORNING HOUR DEBATES

The SPEAKER pro tempore. Pursuant to the order of the House of January 23, 2002, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning hour debates. The Chair will alternate recognition between the parties, with each party limited to not to exceed 30 minutes, and each Member, except the majority leader, the minority leader, or the minority whip, limited to not to exceed 5 minutes.

The Chair recognizes the gentleman from Illinois (Mr. WELLER) for 5 minutes.

### MARRIAGE TAX PENALTY

Mr. WELLER. Mr. Speaker, I appreciate this opportunity to briefly address the House on an issue, I believe, of importance to 36 million married working couples. This past year the House of Representatives and President Bush had a great accomplishment, that was, that we cut taxes across the board, benefiting every taxpaying American. In fact, over 100 million households have seen their Federal taxes lowered as a result of what we call the Bush tax cut; 3.9 million American families with children no longer

pay Federal income taxes as a result of the Bush tax cut. We eliminate the marriage tax penalty; we wipe out the death tax; we make it easier to save for retirement as well as for education. Unfortunately, because of a quirk or an arcane rule over in the other body, the Bush tax cut ended up being a temporary measure. That means if we fail to make permanent the Bush tax cut, taxes will go back up for over 100 million American taxpaying households.

I want to draw attention to one of the provisions, a provision which many of us have worked on over the last several years that is a fundamental issue of fairness and something we call the marriage tax penalty. Unfortunately, prior to the Bush tax cut being signed into law, 36 million married working couples paid higher taxes just because they are married. They paid higher taxes because when both husband and wife are in the workforce and you combine your income and you file jointly, it pushes you into a higher tax bracket and that creates the marriage tax penalty. If we allow the Bush tax cut to expire, 36 million married couples will pay about \$1,700 more in higher taxes as a result of the marriage penalty being restored. That is a \$42 billion tax increase.

Let me introduce a couple from the district that I represent in the south suburbs of Chicago, from Joliet, Illinois, Jose and Magdalena Castillo, their son Eduardo, their daughter Carolina. They live in Joliet, Illinois, they are hard-working Americans, and they suffered the marriage tax penalty prior to the Bush tax cut being signed into law. The marriage tax penalty for Jose and Magdalena Castillo was about \$1,150. There are some people here in Washington who think that we should allow the marriage tax penalty provision to expire because they want to spend that money here in Washington. For the, \$1,150 is chump change here in Washington; but for a couple such as

Jose and Magdalena Castillo of Joliet, Illinois, a hard-working couple that benefits from the marriage tax relief in the Bush tax cut, \$1,150, that is several months' worth of child care for Eduardo and Carolina while they are at work. That is several months' worth of car payments. It is a significant amount of money they could set aside in their IRA or their education savings account for retirement or for their children's education.

We need to make permanent the marriage tax penalty relief that this House passed this past year and was signed into law by President Bush. I am proud to say that just a few weeks ago the House of Representatives passed overwhelmingly, every House Republican voted "yes" and I also want to note that 60 Democrats broke with their leadership and joined with the Republicans in voting to make permanent the marriage tax relief provisions that we passed and were signed into law this past year. As a result of making it permanent, we will see protection for Jose and Magdalena Castillo. We will also see that Jose and Magdalena Castillo and 36 million couples like them will no longer pay the marriage tax penalty ever. That is why we need to make it permanent.

Again, during this year as we debate whether or not to make permanent the elimination of the marriage tax penalty, there will be those on the other side who argue they need to spend the money here in Washington, that \$1,150 for Jose and Magdalena Castillo does not really matter because it is really not a lot of money. The bottom line is it is a fairness issue. Is it right or is it wrong that under our Tax Code that a couple who choose to get married should suffer higher taxes? I think it is wrong that we would want to punish society's most basic institution.

The bottom line is, this House of Representatives has voted overwhelmingly to make permanent the elimination of the marriage tax penalty. My

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



Printed on recycled paper.

H4353